

## **Appendix C – Glossary**

<b>Term</b>	<b>Definition</b>	<b>Handbook Reference</b>
State Property Coordinator (SPC)	Helps CAL FIRE personnel by instructing and implementing the State Property policies set forth by SAM and the 2800 handbook.	<a href="#">2810.2</a>
State Administrative Manual (SAM)	Issued by DGS, provides statewide management policies for the administrative control State Property.	<a href="#">2804.2</a>
Department of General Services (DGS)	Serves as a business manager for the State of California.	<a href="#">2805.1</a>
Management Memorandum (MM)	Supplements the SAM and provides information to state departments relating to matters that need immediate attentions, temporary instructions, reminders, or other material not included in SAM.	<a href="#">2804.3</a>
Disposition	The act or means of getting rid of something.	<a href="#">2844</a>
Business Services Office (BSO)	Office responsible to help instruct and implement the state property policies as set forth in the SAM and 2800 handbook.	<a href="#">2810.1</a>
Surplus	An excess of supply; more than what is needed or used.	<a href="#">2805.2</a> ; <a href="#">2843.5</a>
Inventory Tracking System	The subsidiary ledger for the Department and used to keep track of CAL FIRE's physical inventory.	<a href="#">2832.1</a>

Capital Asset	Property that has been recorded in an accounting ledger as an asset. Property that has at least a 1 year shelf life, an original acquisition cost of over \$5,000, and property that is used to conduct state business.	<a href="#">2820.1</a>
Property	Infrastructure, land, building, improvements, machinery, furniture, tools, and intangibles.	<a href="#">2820</a>
Tangible	Property that can be seen or touched; having real substance.	<a href="#">2820.2</a>
Intangible	Asset that possess ALL of the following characteristics: Lacks physical substance; Non-financial in nature; is identifiable.	<a href="#">2820.3</a>
Sensitive Property	High risk items that are prone to theft, loss, misuse, and may contain sensitive data.	<a href="#">2820.4</a> ; <a href="#">2850.1.2</a>
Non-Inventory Property	Property less than \$5,000 or is not considered sensitive. Recording this property is unnecessary.	<a href="#">2820.5</a>
Expendable/Consumable	Items that are used up within a year, items that can be used for only one or two applications, or items converted by fabrication. An item depleted within normal use.	<a href="#">2820.6</a>
Survey Property	Property that is considered surplus or unsuitable for use by the Department. To survey property a CALFIRE 152 form will need to be used.	<a href="#">2843.6</a>
Physical Inventory	A record of property that has been deemed a capital asset or sensitive property. This property must be recorded in an internal Inventory Tracking System.	<a href="#">2832.2</a>
E-Waste	Electronic type products that are no longer needed by the Department.	<a href="#">2844.1</a>
Sanitization	If the property has stored confidential, sensitive, or personal information that must be cleared of that information before disposal.	<a href="#">2843.7</a> ; <a href="#">2845</a>

Cannibalizing	To use 1 piece of property as a source for spare parts for another, similar piece of property.	<a href="#">2844.5</a>
State Asset Report	A report that requires all Programs and Units to report their state owned property at the end of every fiscal year.	<a href="#">2860.1</a>